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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Kishor B. Parekh et al.

Serial No. : 09/970,436

Art Unit:

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Examiner:

b. DiNola-Ba£⊙

For

: SUBCOATED SIMULATED CAPSULE-LIKE MEDICAMENT

Commissioner for Patents Washington, D.C. 20231

ASSOCIATE POWER OF ATTORNEY

Sir:

In the matter of the above-identified application, I hereby appoint Sharon H. Hegedus (Reg. No. 33,058), whose postal address is One Johnson & Johnson Plaza, New Brunswick, New Jersey 08933-7003, my associate attorney to prosecute said application, to make alterations and amendments therein, to file continuing applications claiming the benefit of said application, to receive the patent and to transact all business in the Patent Office connected with said application.

I request all communications with respect to said application be addressed to Philip S. Johnson, One Johnson & Johnson Plaza, New Brunswick, New Jersey 08933-7003. All telephone calls should be directed to Sharon H. Hegedus (732) 524-2242.

Signed at New Brunswick, in the County of Middlesex and State / of New Jersey, this day of December, 2001.

Hal b. Woodrow

Reg. No. 32,501

Attorney for Applicant(s)

One Johnson & Johnson Plaza New Brunswick, NJ 08933-7003 (732) 524-2976

DATED: December 18, 2001